

Real estate transfer tax

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Acquisitions that relate to the change of ownership of domestic real estate are subject to real estate transfer tax.

The tax rate in Bremen for acquisitions is 5% of the value of the consideration (e.g. purchase price).

Competent Department

- [Finanzamt Bremerhaven](#)
- [Gründerwerbsteuer](#) -

Basic information

For example, the following forms of acquisition are subject to real estate transfer tax:

- the purchase of land
- the land swap
- the transfer of real estate within the framework of articles of association (for example, the contribution of real estate to a limited liability company)
- the transfer of at least 95% of the shares in partnerships with real estate
- the expropriation of land
- the highest bid in a forced sale

Exempt from the real estate transfer tax are, for example

- the acquisition of a low-value property (exemption limit 2,500 Euro)
- the purchase of land by persons related to the seller in a straight line (including stepchildren and their spouses)
- the acquisition of a property belonging to the estate by co-heirs for the purpose of dividing the estate
- the acquisition of land by the vendor's spouse. The same applies to registered civil partnerships.

Requirements

The real estate transfer tax in Bremen for acquisition transactions is 5 percent of the value of the consideration (e.g. purchase price). The consideration includes in particular any payment which the purchaser makes to the vendor or another person for the acquisition of the property as well as, for example, payments which are made to the vendor by third parties in return for the transfer of the property to the purchaser. In some special cases, e.g. if no consideration is available (in the case of conversions, contributions or acquisitions on the basis of partnership agreements), the tax is calculated from the property value within the meaning of the Valuation Act.

Procedure

The transactions subject to real estate transfer tax are subject to notification by the notary public. The Bremerhaven tax office determines the real estate transfer tax by means of a written tax assessment. After the tax has been paid, the tax office issues the clearance certificate, which in turn is a prerequisite for entry in the land register.

Legal bases

- [§151 Abs. 1 Satz 1 Nr.1 \(in Verbindung mit § 157 Abs. 1-3\) BewG](#)
- [§ 157 Abs.1-3 BewG](#)

More information

Central responsibility

The Bremerhaven tax office is centrally responsible there for all acquisition transactions relating to properties located in the State of Bremen.

The address of the tax office Bremerhaven is: Rickmersstraße 90, 27568 Bremerhaven or Postfach 12 02 42, 27516 Bremerhaven.

Frequently asked Questions

• What is taxed?

Real estate transfer tax is a tax on legal transactions. It applies to legal transactions relating to domestic real estate insofar as they are aimed at acquiring ownership of the real estate or a position similar to that of an owner. In particular, it applies to purchase agreements and other legal transactions that give rise to a claim to the transfer of ownership of a domestic plot of land. In addition, numerous other legal transactions are also covered, such as the transfer of ownership in expropriation

proceedings, the highest bid in compulsory auction proceedings, the direct or indirect change in the partners of a partnership through the transfer of at least 95 percent of the shares in the partnership, or the transfer of at least 50 percent of the shares in the partnership to a third party. This includes the direct or indirect transfer of at least 95 percent of the shares in the company's assets to new partners, the granting of the power of disposition, certain conversion transactions and the direct or indirect merger of at least 95 percent of the shares in a company owning real property.

• **Who pays the tax?**

As a rule, the persons involved in the purchase transaction are liable for the tax, e.g. the purchaser and seller of the real estate. They may contractually transfer the burden of payment to only one of the parties involved.

Certain acquisition transactions are exempt from tax, e.g.

- the acquisition of real estate belonging to the estate by co-heirs for the purpose of dividing the estate
- the acquisition of real property by the spouse of the transferor The same applies to registered civil partnerships
- acquisition of real estate by persons related to the transferor in a direct line (including stepchildren and their spouses)
- the acquisition of a low-value property (exemption limit of €2,500)

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• **How much is the tax?**

The tax rate is 5 percent. As a rule, the real estate transfer tax is calculated from the consideration, which is determined very precisely and comprehensively by law. Consideration includes, in particular, any benefit granted by the acquirer to the transferor or to another person for the acquisition of the real property. This also includes, for example, benefits granted to the transferor by third parties in return for transferring the land to the transferee.

In some special cases, e.g. if there is no consideration, in the case of transformations or contributions, the tax is calculated from the value of the real property (Section 151 (1) no. 1 in conjunction with. § Section 157 (1-3) of the Valuation Act).

All transactions subject to real estate transfer tax must be reported to the competent tax office. The tax office assesses the real estate transfer tax by means of a written tax assessment. Once the tax has been paid, the tax office issues a so-called clearance certificate, without which the purchaser of a plot of land may not, as a rule, be entered in the land register.

- **Who levies this tax?**

The real estate transfer tax is levied by the federal states, which are also entitled to the revenue. The Länder may transfer the tax revenue in whole or in part to the municipalities and associations of municipalities.